

House File 249 - Introduced

HOUSE FILE _____
BY BOAL

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act creating a mathematics and science teacher practical
2 experience incentive program and providing for a tax credit
3 from withholding.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 2305HH 82
6 kh/je/5

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1 1 Section 1. NEW SECTION. 272.34 MATHEMATICS AND SCIENCE
1 2 TEACHER PRACTICAL EXPERIENCE INCENTIVE PROGRAM == CREDIT FROM
1 3 WITHHOLDING.
1 4 1. A mathematics and science teacher practical experience
1 5 incentive program is established to provide a mathematics or
1 6 science teacher with an opportunity to gain practical work or
1 7 research experience through on-site employment with a
1 8 business, industry, or state university or agency. The
1 9 purpose of the program is to enhance the teacher's skills,
1 10 give the teacher a better understanding of career
1 11 opportunities for students in the fields of applied
1 12 mathematics and science, create enthusiasm which motivates the
1 13 teacher's students to pursue a postsecondary education and
1 14 career in the fields of mathematics and science, and permit
1 15 the teacher to bring the experience of working with the latest
1 16 technologies back to the classroom.
1 17 2. A teacher who is employed under an employment agreement
1 18 with an eligible entity or a state university or agency for
1 19 not less than two hundred forty hours during an eight-week
1 20 period shall be credited with earning, at a minimum, eighty
1 21 percent of the renewal units required for renewal of a license
1 22 issued by the board of educational examiners under this
1 23 chapter. In computing the renewal credit, fractions shall be
1 24 rounded up to the next higher whole number.
1 25 3. a. An eligible entity that meets the following
1 26 criteria shall be entitled to a tax credit equal to an amount
1 27 of twenty-five percent of the gross wages paid under the
1 28 program to the teacher:
1 29 (1) Enters into an employment agreement with a teacher for
1 30 the period specified in subsection 2.
1 31 (2) Employs the teacher on-site in a position that
1 32 provides substantial practical experience in the mathematics
1 33 or science subject area in which the teacher holds an
1 34 endorsement and is employed to teach.
1 35 (3) Pays the teacher an amount monthly that is at least
2 1 equivalent to the teacher's monthly salary in the employ of
2 2 the school district, accredited nonpublic school, or community
2 3 college. However, the eligible entity may pay the teacher on
2 4 a biweekly or weekly pay period basis.
2 5 b. The eligible entity shall receive the credit against
2 6 all withholding taxes due by the eligible entity on wages paid
2 7 to the teacher under the program. If the amount of the
2 8 withholding is less than twenty-five percent of the gross
2 9 wages paid, the eligible entity shall receive a credit against
2 10 other withholding taxes due.
2 11 c. The eligible entity shall certify to the department of
2 12 revenue that the program credit is in accordance with the
2 13 agreement and shall provide other information the department
2 14 may require.
2 15 d. A teacher under an agreement with an eligible entity
2 16 pursuant to this section shall receive full credit for the
2 17 amount withheld as provided in section 422.16.
2 18 4. For purposes of this section, unless the context
2 19 otherwise requires:

2 20 a. "Eligible entity" means a business or consortium of
2 21 businesses engaged in interstate or intrastate commerce and
2 22 which substantially utilizes mathematics or science for the
2 23 purpose of designing, engineering, manufacturing, processing,
2 24 or assembling products, construction, conducting research and
2 25 development, or providing services in interstate or intrastate
2 26 commerce, but excludes a business engaged in retail services.

2 27 b. "State university or agency" means an institution of
2 28 higher education governed by the state board of regents or any
2 29 state agency.

2 30 c. "Teacher" means an individual who is a resident of
2 31 Iowa; has been employed full-time as a teacher for a school
2 32 district, accredited nonpublic school, or community college in
2 33 Iowa for at least one year; is licensed and endorsed to teach
2 34 mathematics or science at the secondary level by the board of
2 35 educational examiners under this chapter; and is currently
3 1 employed in Iowa by a school district, accredited nonpublic
3 2 school, or community college to teach mathematics or science
3 3 at the secondary school level for more than sixty-six percent
3 4 of their contracted time.

3 5 EXPLANATION

3 6 This bill establishes a mathematics and science teacher
3 7 practical experience incentive program to provide a
3 8 mathematics or science teacher with an opportunity to gain
3 9 practical work or research experience through on-site
3 10 employment with a business, industry, or state university or
3 11 agency.

3 12 The board of educational examiners shall credit a teacher
3 13 who is employed under the program by a business, a consortium
3 14 of businesses, or a state university or agency, for not less
3 15 than 240 hours during an eight-week period, with earning 80
3 16 percent of the renewal units required for renewal of a license
3 17 issued by the board. In computing the renewal credit,
3 18 fractions shall be rounded up to the next higher whole number.

3 19 The bill defines "teacher" to include a resident of Iowa
3 20 who has been employed full-time as a teacher for a school
3 21 district, accredited nonpublic school, or community college in
3 22 Iowa for at least one year; is licensed and endorsed to teach
3 23 mathematics or science at the secondary level; and is
3 24 currently employed by a school district, school, or community
3 25 college to teach mathematics or science at the secondary
3 26 school level for more than 66 percent of their contracted
3 27 time.

3 28 A business or consortium of businesses that enters into an
3 29 agreement with a mathematics and science teacher, that employs
3 30 the teacher in a position on-site that provides substantial
3 31 practical experience in the teacher's subject area, and pays
3 32 the teacher an amount that is at least equivalent to the
3 33 amount the teacher is paid for the equivalent time period by a
3 34 school district, accredited nonpublic school, or community
3 35 college shall be credited for an amount equal to 25 percent of
4 1 the gross wage paid under the program from the total
4 2 withholding payment made by the eligible entity.

4 3 The eligible entity shall receive a credit against all
4 4 withholding taxes due by the eligible entity regardless of
4 5 whether or not the withholding from the eligible entity of
4 6 current program wages equals 25 percent.

4 7 Teachers under an agreement with an eligible entity shall
4 8 receive full credit for the amount withheld.

4 9 The bill defines "eligible entity" as a business or
4 10 consortium of businesses engaged in interstate or intrastate
4 11 commerce and which substantially utilizes mathematics or
4 12 science for the purpose of designing, engineering,
4 13 manufacturing, processing, or assembling products,
4 14 construction, conducting research and development, or
4 15 providing services in interstate or intrastate commerce, but
4 16 excludes businesses engaging in retail services.

4 17 LSB 2305HH 82

4 18 kh:nh/je/5